What is Claimed is:

a core;

an inner cover layer formed over the core, and

an outer cover layer formed over the inner cover layer, the outer cover layer having a Shore D hardness of no more than 55, the golf ball having a PGA compression of 100 or less and a coefficient of restitution of at least 0.770.

- 2. A golf ball according to claim 1, wherein said outer cover layer has a Shore D hardness of no more than 50.
- A golf ball according to claim 2, wherein said ball has a PGA compression of 90 or less.
- 4. A golf ball according to claim 1, wherein said inner cover layer has a Shore D hardness of at least 60.
- 5. A golf ball according to claim 1, wherein the outer cover layer comprises an ionomeric resin, more than 75 wt % of the ionomeric resin consisting of one or more copolymers, each of which is formed from (a) an olefin having 2 to 8 carbon atoms, (b) an unsaturated monomer of the acrylate ester class having from 1 to 21 carbon atoms, and (c) an acid which includes at least one member selected from the

group consisting of α , β -ethylenically unsaturated mono- or dicarboxylic acids with a portion of the acid being neutralized with cations.

A golf ball according to claim 1, wherein said golf ball has a cut resistance of at least 3.

A golf ball according to claim, wherein the acid is at least one member selected from the group consisting of acrylic acid and methacrylic acid.

8. A golf ball according to claim wherein the olefin is ethylene.

7 9. A golf ball according to claim—1, wherein the ionomer resin contains at least 80 wt % of said one or more conclumers.

10. A golf ball according to claim-t, wherein the ionomer resin contains at least 90 wt % of said one or more copolymers.

A golf ball according to claim 1, wherein the golf ball has a coefficient of restitution of at least 0.780.

12. A golf ball according to claim 1, wherein the ball has a spin factor of at least 3.0.

13. A golf ball according to claim 1, wherein the ball has a spin factor of at least 5.0.

14. A golf ball according to claim 1, wherein the ball has a spin factor at least 8.0.

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. 15. A golf ball according to claim 1, wherein said inner cover layer comprises at least one member selected from the group consisting of ionomers, ionomer/nonionomer blends, polyesters-er polyurethanes.

16. A golf ball according to claim 1, wherein the inner cover layer has a Shore D hardness of at least 65.

17. A golf ball according to claim 1, wherein the outer cover layer has a thickness of about 0.01 - 0.10 inches.

18. A golf ball according to claim 1, wherein the inner cover layer has a thickness of about 0.01 - 0.10 inches.

19. A golf ball, comprising:

an inner cover layer formed over said core, and

an outer cover layer formed over said inner cover layer, said outer cover layer having a Shore D hardness of no more than about 50, the golf ball having a PGA compression of 90 or less and a coefficient of restitution of at least 0.780.

20. A golf ball according to claim 49, wherein the acid is at least one member selected from the group consisting of acrylic acid and methacrylic acid.

21. A golf ball according to claim 19, wherein the olefin is ethylene.

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22. A golf ball according to claim 19, wherein the ionomer resin contains at least 80 wt % of said one or more copolymers.

23. A golf ball according to claim 19, wherein the ionomer resin contains at least 90 wt % of said one or more copolymers.

24. A golf ball according to claim 19, wherein the golf ball has a cut resistance of at least 3.

- 25. A golf ball according to claim 19, wherein said outer cover layer has a Shore D hardness of no more than 48.
- 26. A golf ball according to claim 19, wherein said inner cover layer molded over said core has a Shore D hardness of at least 60.

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21. A golf ball according to claim 19, wherein the ball has a spin factor of at least 3.0.

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28. A golf ball according to claim 19, wherein the ball has a spin factor of at least 5.0.

29. A golf ball according to claim 19, wherein the ball has a spin factor of at least 8.0.

- 30. A golf ball according to claim 19, wherein said inner cover layer comprises at least one member selected from the group consisting of ionomers, ionomer/non-ionomer blends, polyesters and polyurethanes.
- 31. A golf ball according to claim 19, wherein the inner cover layer has a Shore D hardness of at least 65.

32. A golf ball according to claim 19, wherein the outer cover layer has a thickness of about 0.01 - 0.10 inches.

38. A golf ball according to claim 19, wherein the inner cover layer has a thickness of about 0.01 - 0.10 inches.

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34. A golf ball comprising:

a solid, non-wound core having a PGA compression of 55 - 65 and a coefficient of restitution of 0.760 or greater,

a thermoplastic

hardness of at least 65, the core with the inner cover layer formed thereon having a PGA compression of 80 or less and a coefficient of restitution of 0.790 or greater, and an outer cover layer formed over the inner cover layer, the outer cover layer having a Shore D hardness of no more than 50, the golf ball having a coefficient of restitution of at least 0.780.

35. A golf ball according to claim 34, wherein the inner cover layer has a Shore D hardness of at least 68 and the outer cover layer has a Shore D hardness of no more than 48.

36. A golf ball according to claim 35, wherein said ball has a coefficient of restitution of at least 0.790.

37. A method of making a golf ball having a core, an inner cover layer and an outer cover layer, comprising the steps of:

obtaining a golf ball core,

forming an inner dover layer over the core, and

forming an outer cover layer over the inner cover layer, the outer cover layer having a Shore D hardness of no more than about 55, the golf ball having a PGA compression of 100 or less and a coefficient of restitution of at least 0.770.

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